EXHIBIT 142

Pharmaceutical Benefits Under State Medical Assistance Programs

2002

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Pharmacy Payment and Patient Cost Sharing

State	Dispensing Fee	Ingredient Reimbursement Basis	Copayment
Alabama	\$5.40	AWP- 10%; WAC+9.2%	\$0.50 - \$3.00
Alaska	\$3.45 minimum	AWP-5%	\$2.00
Arizona*	-	-	-
Arkansas	\$5.51	AWP-10.5%	\$0.50 - \$5.00
California	\$4.05	AWP-10%	\$1.00
Colorado	\$4.00; \$1.89 for Institutions	AWP-13.5% or WAC+18%, whichever is lowest; AWP-35% (for generics)	G: \$0.75, B: \$3.00
Connecticut	\$3.85	AWP-12%	None
Delaware	\$3.65	AWP-12.9%	None
DC	\$3.75	AWP-10%	\$1.00
Florida	\$4.23-\$4.73 (LTC)	AWP-13.25%; WAC+7%	None
Georgia	\$4.63 + \$0.50 (for generics)	AWP-10%	G/P: \$0.50, B/NP: \$0.50 - \$3.00
Hawaii	\$4.67	AWP-10.5%	None
Idaho	\$4.94 (\$5.54 for unit dose)	AWP-12%	None
Illinois	G: \$5.10, B: \$4.00	B: AWP-11%, G: AWP-20%	\$1.00
Indiana	\$4.90	B: AWP-13.5%, G: AWP-20%	\$0.50 - \$3.00
Iowa	\$5.17	AWP-10%	\$1.00
			\$3.00
Kansas	\$3.40	B: AWP-15%, G: AWP-27% IV AWP-50%, blood AWP-30%	
Kentucky	\$4.51	AWP-12%	\$1.00
Louisiana	\$5.77	AWP-13.5% (AWP-15% for chains)	\$0.50 - \$3.00
Maine	\$3.35 (+extra fees for compounding)	AWP-13%	\$0.50 - \$3.00
Maryland	\$4.21	Lowest of :WAC+10%, direct+10%, AWP-10%	\$1.00
Massachusetts	B: \$3.50 G: \$5.00	WAC+5%	\$2.00
Michigan	\$3.72	AWP-13.5% (1-4 stores), AWP-15.1% (5+stores)	\$1.00
Minnesota	\$3.65	AWP-9%	None
Mississippi	\$3.91	AWP-12%	\$1.00 - \$3.00
Missouri	\$4.09	AWP-10.43%, WAC+10%	\$0.50 - \$2.00, \$5.00 for some 1115 waiver pop.
Montana	\$2.00 - \$4.70	AWP-15%, direct price for some labelers	\$1.00 - \$5.00
Nebraska	\$3.27 - \$5.00	AWP-11%	\$2.00
Nevada	\$4.76	AWP-15%	None
New Hampshire	\$2.50	AWP-12%	G: \$0.50, B: \$1.00
New Jersey	\$3.73 - \$4.07	AWP-10%, WAC+30%, AAC for injectables	None
New Mexico	\$3.65	AWP-12.5%	None (except CHIP and working disabled)
New York	B: \$3.50 G: \$4.50	AWP-10%	G: \$0.50, B: \$2.00
North Carolina	B: \$4.00 G: \$5.60	AWP-10%	G: \$1.00, B: \$3.00
North Dakota	\$5.10	AWP-10%	\$3.00 (Brand)
Ohio	\$3.70	WAC + 9%	None
Oklahoma	\$4.15	AWP-12.0%	\$1.00 - \$2.00
	Retail: \$3.50 Inst./NF: \$3.80	AWP-13%	None
Oregon Pennsylvania	\$4.00 (\$5.00 for compounds)	AWP-10%	\$1.00 (\$2.00 for Gas)
Rhode Island	OP: \$3.40, LTC: \$2.85	WAC+5%	None
	\$4.05		\$3.00
South Carolina		AWP-10%	
South Dakota Tennessee*	\$4.75 (\$5.55 for unit dose)	AWP-10.5%	\$2.00
	(EAC+\$5.27)/0.08 % delivery for	AWD 150/ on WAC 120/ which even is lowest	None
Texas	(EAC+\$5.27)/0.98 & delivery fee	AWP-15% or WAC+12%, whichever is lowest	
Utah	\$3.90-\$4.40 (based on area)	AWP-15%	\$3.00 - \$5.00/mo.
Vermont	\$4.25	AWP-11.9%	\$1.00 - \$2.00
Virginia	\$4.25	AWP-10.25%	G: \$1.00, B: \$2.00
Washington	\$4.20-\$5.20 (based on annual # of Rx)		None
West Virginia	\$3.90 (+ extra \$1.00 for compounding)		\$0.50 - \$2.00
Wisconsin	\$4.88 (to a maximum \$40.11)	AWP-11.25%	\$1.00, max \$5/recip/pharm/mo
Wyoming	\$5.00	AWP-11%	\$2.00

WAC = Wholesalers Acquisition Cost; AWP = Average Wholesale Price; EAC = Estimated Acquisition Cost; AAC = Actual Acquisition Cost; G = Generic; B = Brand Name; OP = Outpatient; LTC = Long Term Care; P = Preferred; NP = Non-Preferred.

Source: As reported by State drug program administrators in the 2002 NPC Survey.

^{*}Within Federal and State guidelines, individual managed care and pharmacy benefit management organizations make formulary/drug decisions.